

*** ANALYSIS FROM -1410/2 ***

Under this bill, a person may claim an income and franchise tax credit equal to 25 percent of the amount that the person paid in the taxable year to install pumps located in this state that dispense motor vehicle fuel consisting of at least 85 percent ethanol or at least 20 percent biodiesel fuel.

*** ANALYSIS FROM -1502/2 ***

This bill creates an income and franchise tax credit for health care providers in an amount that is equal to the amount that the health care provider paid in the taxable year for information technology hardware or software that is used to maintain medical records in electronic form.

This bill creates income and franchise tax credits for amounts paid to modernize or expand a dairy manufacturing operation. The bill defines "dairy manufacturing" as processing milk into dairy products or processing dairy products for sale commercially.

*** ANALYSIS FROM -0418/P1 ***

This bill exempts from the income tax and the franchise tax all income of a veterans service organization that is chartered under federal law.



This bill makes technical corrections to the film production services and film production company investment income and franchise tax credits in order to simplify the administration of the credits.

*** ANALYSIS FROM -1361/4 ***

Under current law, generally, a taxpayer may claim a credit against the taxpayer's income and franchise tax liability on certain amounts invested in new businesses under the early stage seed investment tax credit or the angel investment tax credit. This bill increases the total amount of all angel investment credits that may be claimed in each calendar year from \$3,000,000 to \$5,500,000 and the total amount of all early stage seed investment credits that may be claimed in each calendar year from \$3,500,000 to \$6,000,000. The bill also increases the amount of the investment that may be used as the basis of an angel investment credit from \$500,000 to \$2,000,000. In addition, the bill requires that any person claiming an angel investment credit or an early stage seed investment credit keep his or her investment in a certified business for a least three years.

*** ANALYSIS FROM -0724/2 *** *** ANALYSIS FROM -0723/1 ***

Under current law, DOR may enter into agreements with the Internal Revenue

Service to offset state tax refunds against federal tax obligations and charge a fee for such setoffs, not to exceed \$25 per transaction. In addition, DOR may enter into

agreements with other states to offset state tax refunds against the tax obligations of other states. This bill allows DOR to enter into agreements with federally recognized tribes to offset state tax refunds against tribal obligations and charge a fee for such setoffs, not to exceed \$25 per transaction.

*** ANALYSIS FROM -0722/2 ***

This bill makes technical corrections to the enterprise zone jobs income and franchise tax credits in order to simplify the administration of the credits.

*** ANALYSIS FROM -0721/2 ***

Under current law, a partnership, a limited liability company, a tax-option corporation, an estate, or a trust that is treated as a pass-through entity for federal income tax purposes must withhold income or franchise taxes from the income that the entity may distribute to a nonresident partner, member, shareholder, or beneficiary (nonresident). However, a nonresident's share of income from the pass-through entity that is attributable to this state is not included in determining the amount of the withholding tax if the nonresident is exempt from state income and franchise taxes or if the nonresident has no state income other than his or her share of income from the pass-through entity that is attributable to this state and the amount of that income is less than \$1,000. Under this bill, income excluded from determining the amount of a pass-through entity's withholding taxes includes

agrees to file a state income or franchise tax return and be subject to the personal jurisdiction of DOR, the Tax Appeals Commission, and the courts of this state for the purpose of determining and collecting state income and franchise taxes.

*** ANALYSIS FROM -1195/2 ***

This bill adopts, for state income and franchise tax purposes, certain changes made to the Internal Revenue Code by Public Law 109–7, which excludes qualified disaster mitigation payments from gross income; Public Law 109–58, the Energy Tax Incentives Act; Public Law 109–59, the Safe, Accountable, Flexible, Efficient Transportation Equity Act; Public Law 109–73, the Katrina Emergency Tax Relief Act; Public Law 109–135, the Gulf Opportunity Zone Act; Public Law 109–151, the Employee Retirement Preservation Act; Public Law 109–222, the Tax Increase Prevention Act; Public Law 109–227, Heroes Earned Retirement Opportunities Act; and Public Law 109–280, the Pension Protection Act.

*** ANALYSIS FROM -1302/1 ***

Under current law, for claims filed in 2001 and thereafter, the homestead tax credit threshold income is \$8,000, the maximum property taxes, or rent constituting property taxes, that a claimant may use in calculating his or her credit are \$1,450, and the maximum household income is \$24,500. As income increases from \$8,000

to \$24,500, the credit is phased out to zero under the current formula; also, the credit is 80 percent of the property taxes accrued or rent constituting property taxes accrued for household income of \$8,000 or less. Using the formula, the credit that may be claimed ranges from \$10 to \$1,160.

Under this bill, for claims filed in 2009 and thereafter, the maximum household income is indexed for inflation. Also under the bill, as a claimant's income exceeds the threshold income amount, the credit is phased out until the credit equals zero when income exceeds the indexed maximum income.

*** ANALYSIS FROM -1301/5 ***

Underloantent federal law there is an individual income tax credit for a portion of qualifying child or dependent care expenses that are paid for the purpose of enabling a taxpayer to be gainfully employed. An eligible claimant must maintain a household for a "qualifying individual," which is defined as a dependent under the age of 13, a disabled spouse, or another disabled individual who is a dependent of the taxpayer. The amount that may be claimed under the federal credit is based on the amount of verpenses allowable employment-related expenses incurred by the claimant. The maximum amount of expenses under federal law is \$3,000 for one qualifying individual and \$6,000 for more than one qualifying individual.

In calculating Wisconsin AGI, this bill authorizes an individual who claims the federal credit to subtract from federal AGI a certain amount of the expenses claimed by the individual under the federal credit. The amount that may be subtracted is phased in over four years. For nonresidents and part–year residents of this state, the amount of the subtraction is then prorated based on the ratio of the claimant's Wisconsin earned income to total earned income.

*** ANALYSIS FROM -0836/1 *** *** ANALYSIS FROM -0838/1 ***

Currently, with regard to the endangered resources and local professional football stadium district income tax checkoffs, the secretary of revenue is required to highlight that place on the income tax return with an appropriate symbol. Under this bill, such a requirement applies only to forms printed by the Department of Revenue.

*** ANALYSIS FROM -0791/2 ***

Under current law, Wisconsin requires that certain types of income received by an individual, which are deductible under federal law when the individual calculates his or her federal AGI, must be added back to federal AGI when an individual calculates his or her Wisconsin AGI.

In calculating Wisconsin AGI, this bill requires that nonresidents and part-year residents add back to federal AGI a portion of certain items that are

deductible under federal law, such as the domestic production activities deduction and attorney fees and court costs involving unlawful discrimination claims.

*** ANALYSIS FROM -0839/1 ***

This bill specifies that amounts received by a nonresident of this state under a covenant not to compete is taxable by this state to the extent that the covenant was based on a Wisconsin-based activity.

*** ANALYSIS FROM -0891/1 ***

OTHER TAXATION

Currently, if a taxpayer appeals a DOR tax ruling to the Tax Appeals Commission, the taxpayer may deposit the additional taxes DOR claims is due, plus interest, with the secretary of administration while the appeal is pending, and DOR must authorize the secretary to administer the deposit and issue any refund that is due the taxpayer after the appeal concludes. Currently, similar tax assessment and refund issuance procedures also apply to other taxes including the oil and gas severance tax and the cigarette inventory tax.

Under this bill, such deposits will be made, and such refunds will be issued, by DOR directly, and DOA will no longer administer the deposits or issue any refunds.

*** ANALYSIS FROM -1530/6 ***

This bill imposes an assessment on a motor vehicle fuel supplier at the rate of 2.5 percent of the supplier's gross receipts from the first sale of motor vehicle fuel in

this state. The supplier may take no action to increase or influence the selling price of motor vehicle fuel in order to recover the amount of the assessment. For the purpose of determining the amount of the assessment, income derived from the first sale in this state of biodiesel fuel or ethanol blended with gasoline to create gasoline consisting of at least 85 percent ethanol is not included in the supplier's gross receipts. The revenue collected from the assessment is deposited into the transportation fund.

*** ANALYSIS FROM -0728/5 ***

This bill adopts the substantive provisions of the streamlined sales and use tax agreement (agreement) for purposes of administering and collecting state, county, and stadium district sales and use taxes. The agreement is intended to modernize sales and use tax administration for the states that enter into the agreement and to encourage out-of-state retailers to collect the state, county, and stadium district sales and use taxes voluntarily. Under current federal law, generally, an out-of-state retailer who sells tangible personal property or services to customers in this state is not required to collect the sales tax or use tax imposed on such sales, if the retailer has no physical presence in this state. See Quill v. North Dakota, 504 U.S. 298; 112 S.Ct. 1904 (1992).

*** ANALYSIS FROM -0892/11 ***

This bill increases the rate of the excise tax imposed on the sale of cigarettes from 77 cents per pack to \$2.02 per pack. The bill also increases the rate of the excise tax imposed on the sale of tobacco products from 25 percent of the manufacturer's list price to distributors to 65.6 percent of the manufacturer's list price to distributors.

*** ANALYSIS FROM -1181/8 ***

Under current law, generally, the conveyance of real property from one person to another is subject to a real estate transfer fee at the rate of 30 cents for each \$100 of the conveyance's value. The register of deeds for the county in which the property is located collects the fee at the time that the conveyance is recorded with the register of deeds. The register of deeds retains 20 percent of the fee for the county and submits the remainder to the state. This bill increases the rate of the real estate transfer fee to 60 cents for each \$100 of a conveyance's value and requires the register of deeds to submit 90 percent of the fee to the state rather than 80 percent. Under the bill, the amount of the real estate transfer fee retained by the state is deposited into the The state pays a portion county aid fund. This bill pays part (of the amount paid to counties for circuit court costs out of the county aid fund. The bill also pays from the county aid fund part of the amount paid to counties as community youth and family aids (generally referred to as youth aids), which are aids paid to counties for juvenile delinquency-related

services. These costs and aids are currently paid out of the general fund. Beginning in 2008, county aid payments, formerly referred to as shared revenue payments, will be paid in part from the county aid fund and in part from the general fund.

*** ANALYSIS FROM -0417/2 ***

This bill creates sales and use tax exemption for tangible personal property

and taxable services that are sold by a home exchange service that is operated by

DVA.

*** ANALYSIS FROM -0719/2 ***

Under current law, generally, a person may not sell cigarettes in this state without waving a permit from DOR. Current law also prohibits a direct marketer

from selling cigarettes to consumers in this state unless the direct marketer fulfills certain requirements. Current law defines direct marketing as publishing or making accessible an offer for the sale of cigarettes to consumers in this state, or selling cigarettes, using any means by which the consumer is not physically present on a premise that sells cigarettes.

Under this bill, generally, the same provisions under current law that apply to the direct marketing of cigarettes also apply to the direct marketing of tobacco products. In addition, no person may sell cigarettes or tobacco products to consumers in this state unless the person applies to DOR for a permit.

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*** ANALYSIS FROM -0725/3 ***

This bill creates sales and use tax exemptions for machines, equipment, animals, and certain other tangible personal property that are sold to a biotechnology business for use exclusively in research. Under the bill, a biotechnology business is a business that is primarily engaged in the application of biotechnologies that use a living organism or parts of an organism to produce or modify products to improve plants or animals, develop microorganisms for specific uses, identify targets for small molecule pharmaceutical development, or transform biological systems into useful processes and products.

This bill also creates sales and use tax exemptions for machines, equipment, and certain other tangible personal property that are used exclusively in raising animals that are sold primarily to a biotechnology business, a public or private institution of higher education, or a governmental unit for use by any such entity exclusively in research or manufacturing.

*** ANALYSIS FROM -1331/1 ***

This bill increases the **dry/cleaning** fee imposed on dry cleaning facilities from 1.8 percent of the gross receipts from the previous three months from dry cleaning apparel and household fabrics to 2.8 percent of such gross receipts.

*** ANALYSIS FROM -1274/4 ***

This bill/modifies the sales and use tax exemption for motion picture film and tape to include radio and television programs. In addition, under the bill, the exemption applies to motion pictures and radio and television programs that are electronically provided to a purchaser.

ANALYSIS FROM -1765/1 ***

This bill creates a sales and use tax exemption for catalogs and the envelopes

in which the catalogs are mailed.

This bill provides a sales tax exemption for the sale of tickets or admissions to a performance by a nonprofit performing arts organization if the organization also provides free performances for schools.



*** ANALYSIS FROM -1503/1 ***

This bill allows DOR to charge a filing fee for sales tax returns that are submitted to DOR on paper.

*** ANALYSIS FROM -0729/1 ***

*** ANALYSIS FROM -0992/3 ***

*** ANALYSIS FROM -0424/1 ***

TRANSPORTATION

HIGHWAYS

Current law includes specific provisions applicable to southeast Wisconsin freeway rehabilitation projects, including the Marquette interchange reconstruction project. Among the sources for funding southeast Wisconsin freeway rehabilitation projects, DOT may contract up to \$213,100,000 in public debt for the purpose of finding the Marquette interchange reconstruction project. Also DOT generally may not expend moneys, other than bonding proceeds, for any southeast Wisconsin freeway rehabilitation project that involves adding lanes five miles or more in length to an existing freeway absent enumeration of the project by the legislature. Currently no such projects are enumerated.

This bill enumerates two southeast Wisconsin freeway rehabilitation projects: the Zoo interchange project in Milwaukee County and the I 94 north-south corridor project in southeastern Wisconsin. This bill also increases from \$213,100,000 to \$303,300,000 the general obligation bonding limit and allows proceeds from this bonding to also be used to fund the I 94 north-south corridor project.

*** ANALYSIS FROM -0991/3 ***

TRANSPORTATION

HIGHWAYS

Under current law, the Building Commission may issue revenue bonds for major highway projects and transportation administrative facilities in a principal amount that, with certain exclusions, may not exceed \$2,324,377,900.

This bill increases the revenue bond limit from \$2,324,377,900 to \$2,708,341,000.

*** ANALYSIS FROM -1565/3 ***

Under current law, debt service on certain public debt to find major highway projects and state highway rehabilitation projects is paid from the general fund.

This bill creates an annual appropriation to pay some or all of this debt service from the transportation fund.

*** ANALYSIS FROM -1687/1 ***

*** ANALYSIS FROM -0003/3 ***

TRANSPORTATION

DRIVERS AND MOTOR VEHICLES

may not accept, for any "official purpose," a motor vehicle operator's license or identification card issued by a state to any person unless the state satisfies requirements contained in the act. Under the act, an official purpose includes accessing federal facilities, boarding federally regulated commercial aircraft, and any other purpose identified by the federal Department of Homeland Security (DHS). This bill incorporates into state law the requirements contained in the act necessary for federal agencies to recognize for an official purpose operator's licenses and identification cards issued by this state.

Under this bill, DOT may not, after May 10, 2008, issue or renew an operator's license or identification card unless the applicant presents, and DOT verifies, all of the following information:

federal REAL IT

- 1. An identification document that includes either the applicant's photograph or both the applicant's full legal name and date of birth.
- 2. Documentation showing the applicant's date of birth, which may be the identification document in item 1
- 3. Proof of the applicant's social security number or verification that the applicant is not eligible for a social security number.
- 4. Documentation showing the applicant's name and address of principal residence.
- 5. Valid documentary proof that the individual is a citizen or national of the United States or an alien lawfully admitted for permanent or temporary residence in the United States or has any of other specified forms of legal status or authorization.

identification card, capture a digital image of each document presented. These digital images must be retained, in electronic storage and in a transferable format, in the applicant's file or record for at least ten years. DOT must verify each document required to be presented to DOT in the manner and to the extent required under

federal law. DOT must record in the applicant's file or record the date on which

verification is completed. DOT may issue a receipt effective as a temporary operator's license or identification card for the period during which DOT processes an application.

This bill creates a new federal security verification mandate fee of \$40,40,40, addition to any other applicable fee, that must be paid to DOT for the issuance, renewal, upgrading, or reinstatement of any operator's license, endorsement, instruction permit, or identification card.

The bill requires that, for certain noncitizen applicants who present specified the bill require forms of status or authorization of legal presence in the United States, DOT issue operator's licenses or identification cards displaying on the front of the license or identification card displaying such a legend may not be renewed unless the applicant presents valid documentary proof showing that DHS extended the status by which the applicant qualified for the license or identification card. Although under current law an operator's license or identification card issued to a noncitizen generally expires on the date the person's legal presence in the United States is no longer authorized the bill provides that under certain circumstances, an operator's license

or identification card issued to a noncitizen displaying a legend-identifying the dicense or eard as temporary expires one year after issuance.

The bill specifies that every operator's license and identification card must include a digital color photograph of the applicant, including facial image capture.

The bill also specifies that an applicant who does not provide a social security number must provide the basis for his or her ineligibility for a social security number.

Under current law, DOT must, upon request, provide to the commercial driver license information system and the driver licensing agencies of other states any applicant or driver record information maintained by DOT. This bill specifies that DOT must, upon request, provide to any driver licensing agency of another state electronic access to any record or file of an operator's license or identification card applicant, including any photograph, signature, or social security number appearing in such a record or file. The bill also allows DOT to provide to DHFS certain applicant information for the sole purpose of verification by DHFS of birth certificate information.

The bill requires that DOT record in each licensee's operating record, and in each identification card holder's record, the information in all data fields printed on the person's license or card.

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The bill requires DOT to implement certain security procedures with regard to the issuance of operator's licenses and identification cards. The bill requires or DOT to perform background investigations on employees or new hirees in the division of DOT presently known as the Division of Motor Vehicles (DMV). DOT must also require, as a precondition to allowing access system in which is stored information maintained by DMV, that any person to whom access is granted submit to a background investigation conducted by the person's Based upon the results of the background investigation, DOT may deny or restrict access to DMV information.

Under current law, to renew most operator's licenses, DOT must administer an examination of the applicant's eyesight and make provisions for giving eyesight examinations at examining stations in each county. The applicant generally must appear at the examining station nearest his or her residence. Under this bill, DOT eyesight examinations at examining stations are not required to be provided in each county, and the applicant need not appear at the examining station nearest his or her residence.

*** ANALYSIS FROM -0973/3 ***

The bill also extends from four years to eight years, the valid period for an identification card.

*** ANALYSIS FROM -0982/2 ***

This bill increases the annual fee for registering an automobile from \$55 to \$75 and changes the annual fee for registering a motor truck or dual purpose motor home that weighs not more than 4,500 pounds from \$48.50 to \$75, for a vehicle that weighs not more than 6,000 pounds from \$61.50 to \$84, and for a vehicle that weighs not more than 8,000 pounds from \$77.50 to \$106.

*** ANALYSIS FROM -0011/3 ***

This bill requires DOT to enter into the national Driver License Agreement (DLA) that establishes standards for the treatment and exchange of driver licensing and conviction information and other data pertinent to the licensing process. The DLA requires participating states to recognize certain kinds of violations relating mostly to operating motor vehicles and the administrative actions taken in response to those violations, such as suspension or revocation of a person's operating privilege (DLA Code violations). Under the DLA, when a person who is licensed in one state that is a party to the DLA commits a DLA Code violation in another party state, the licensing state takes and administrative action in response to the violation, based on information provided by the state in which the violation occurred.

administrative action by a party state is recognized by all other party states. The DLA also generally provides that records concerning a licensed driver are maintained only by the licensing state.

This bill requires DOT to promulgate rules that identify the violations and administrative actions under this state's laws that the DLA requires to be recognized as DLA Code violations and that describe the equivalent violations and administrative actions under the laws of other member states that DOT must recognize as DLA Code violations when the offense is not committed in this state.

Current law allows or requires DOT or a court, in a variety of circumstances, to suspend or revoke the operating privilege of any person, whether a resident or nonresident, who commits specified offenses in this state. In addition, in a variety of circumstances, current law allows or requires DOT to suspend or revoke the operating privilege of a resident for committing specified offenses in other jurisdictions and allows or requires DOT or a court to treat convictions in other jurisdictions as prior offenses. DOT may or must suspend or revoke the operating privilege of a nonresident, except with respect to a commercial driver license (CDL), upon receiving notice of a conviction for certain offences in another jurisdiction.

This bill substantially modifies, to correspond to the state's joinder of the DLA, the procedure for DOT's administrative suspensions and revocations of motor vehicle operating privileges. Under the bill, DOT may generally suspend or revoke the operating privilege only of persons who hold an operator's license issued by DOT or are residents of this state and do not hold an operator's license issued by another jurisdiction (Wisconsin licensees or residents). A nonresident who commits a violation in this state is generally subject to the penalty provided for the violation except that, in lieu of suspension or revocation of the nonresident's operating privilege in this state, notice is provided to the person's state of licensure or residency. However, if the nonresident's state of licensure or residency is not a member of the DLA, or if the offense is not a DLA code violation, DOT may suspend or revoke the nonresident's operating privilege. The bill also allows certain offenses committed in other jurisdictions that, if committed in this state, would have been violations in this state to be grounds for suspension or revocation by DOT and to be counted as prior violations for purposes of court-ordered suspensions or revocations.

Under the bill, although a nonresident is technically disqualified as a matter of law from operating a commercial motor vehicle (CMV) upon conviction of specified offenses related to a CMV or CDL, the nonresident is not ordered administratively

disqualified by DOT, and DOT does not record the disqualification of the nonresident in DOT's driver records unless required to do so by federal law. If DOT receives a record of conviction of a nonresident for an offense not required by federal law to be recorded in DOT's records, DOT must provide notice of the conviction and disqualification as a matter of law to the person's jurisdiction of licensure or residency. The bill also adds certain convictions in other jurisdictions that may result in disqualification. The bill allows certain offenses committed in other jurisdictions that they have been violations in this state to be grounds for disqualification.

This bill also modifies, to correspond to the state's joinder of the DLA, DOT's procedures for maintaining driver records. Under the bill, in most circumstances, DOT must maintain a driver record only for persons who are Wisconsin licensees or residents. For such persons, DOT must maintain in the driver record any notice received from another jurisdiction of the revocation, suspension, or cancellation of the person's operating privilege in that jurisdiction. Rather than maintain a driver record for nonresidents, DOT must forward any record of conviction (as required under current law) or notice of any administrative action, including suspension or revocation of an operating privilege or disqualification by DOT, or of any test results,

out-of-service order, or DOT hearing results related to driving or operating a motor vehicle while under the influence of an intoxicant (OWA), to the nonresident's state of licensure or residency.

Upon receiving notice that a Wisconsin licensee or resident has applied for an operator's license or transferred residency to another jurisdiction, DOT must transfer the person's driver record information to the other jurisdiction if the jurisdiction is a member of the DLA or if the jurisdiction accepts responsibility for maintaining the person's driver record. With two exceptions, DOT may not thereafter update the person's driver record unless required by federal law. If a person licensed in another jurisdiction applies for an operator's license in this state, DOT must request that the person's driver record be transferred from the other jurisdiction.

This bill also alters certain requirements related to issuance of an operator's license to a person moving to this state from another state.

The bill also includes certain provisions relating to court, law enforcement, and DOT handling of operator's licenses for persons who commit certain traffic violations.

*** ANALYSIS FROM -0006/1 ***

TRANSPORTATION

DRIVERS AND MOTOR VEHICLES

This bill eliminates the requirements that DOT establish new designs for vehicle registration plates and reissue registration plates on an established schedule.

*** ANALYSIS FROM -0005/2 ***

Under current law, DOT administers, in a manner provided under federal law, a single-state insurance registration system for for-hire motor carriers allowing interstate carriers to register in, and pay applicable fees to, a single state with regard to proof of motor carrier insurance requirements. Under federal law, the single-state insurance registration system is scheduled to be repealed effective January 1, 2007, and replaced by a unified carrier registration system.

This bill authorizes DOT to participate in the new unified carrier registration system and to impose registration fees on all motor carriers, including private motor carriers.

This bill increases the annual fee for registering an automobile from \$55 to \$75 and changes the annual fee for registering a motor truck or dual purpose motor home that weighs not more than 4,500 pounds from \$48.50 to \$75, for a vehicle that weighs

not more than 6,000 pounds from \$61.50 to \$84, and for a vehicle that weighs not more than 8,000 pounds from \$77.50 to \$106.

*** ANALYSIS FROM -1372/2 ***

Current law requires DOT to conduct a motor vehicle emission inspection and maintenance program (I/M program) in counties in which the air quality does not meet certain federal standards. Under the I/M program, most motor vehicles that are subject to emission limitations established by DNR must pass periodic emission inspections and may not be registered by DOT unless they have passed these inspections. Certain motor vehicles are exempt from emission inspections, including vehicles of model year 1967 or earlier, vehicles weighing more than 10,000 pounds, and vehicles powered by diesel fuel. DOT is required to contract with third parties to perform vehicle emission inspections under the I/M program.

This bill exempts from emission inspections vehicles of model year 1967 to model year 1995, vehicles of model year 2007 or later that weigh between 10,001 pounds and 14,000 pounds, and vehicles of model year 2007 or later that are powered by diesel fuel. The bill also allows DOT to authorize or require third-party contractors to install and operate self-service inspection stations, at which the contractor may use different methods for emissions testing and equipment

date.

inspection than those used at inspection stations that are not self-service. The bill allows DOT to establish additional methods for emissions inspections.

*** ANALYSIS FROM -0355/1 *** Current law requires a person to pay an environmental impact fee of \$9 when

registering a new motor vehicle or applying for a new certificate of title following the transfer of a vehicle. The environmental impact fee is credited to the environmental fund. The fee expires on December 31, 2007. This bill eliminates that expiration

*** ANALYSIS FROM -0714/1 ***

Under current law, a person who is convicted of certain violations relating to operating a vehicle while intoxicated must pay a driver improvement surcharge of \$355 in addition to any applicable forfeiture or fine, assessments, and costs.

However, persons who are found to have committed a first violation of operating a vehicle with a prohibited blood alcohol concentration of 0.08 or more but less than 0.1 at the time of the violation are exempt from paying the driver improvement surcharge.

This bill removes the exemption for first time offenders and requires anyone who is required to pay a fine or a forfeiture for a violation relating to operating a vehicle while intoxicated to pay the \$355 driver improvement surcharge.

*** ANALYSIS FROM -0738/1 ***

TRANSPORTATION

MOTOR VEHICLE DEALERS

The law governing repair, replacement, and refund under a motor vehicle warranty is known as the "lemon law."

This bill creates a four-year statute of limitations for vehicle manufacturers to request a refund of sales tax on vehicles returned to them under the lemon law. This bill also creates a four-year statute of limitations for vehicle lessors or purchasers to request a sales tax refund from DOR when they have obtained from the manufacturer, under the lemon law, a refund of the purchase price but not the sales tax paid on the vehicle. This bill establishes that vehicle manufacturers, lessors, and purchasers will receive 9 percent interest on the sales tax refunded to them.

*** ANALYSIS FROM -0989/2 ***

TRANSPORTATION AIDS

Under current law, DOT makes general transportation aids payments to a county based on a share-of-costs formula, and to a village, city, or town (municipality) based on the greater of a share-of-costs formula for municipalities or an aid rate per mile, which is \$1,862 for 2006 and \$1,899 for 2007 and thereafter. This bill increases the aid rate per mile to \$1,937 for 2008 and \$1,976 for 2009 and thereafter.

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This bill increases the maximum amount of general transportation aids that may be paid to counties from \$93,682,400 in 2007 to \$95,556,000 in 2008 and \$95,467,100 in 2009 and thereafter. The bill also increases the maximum amount of aid that may be paid to municipalities from \$294,736,000 in 2007 to \$300,630,700 in 2008 and \$306,643,300 in 2009 and thereafter.

*** ANALYSIS FROM -0984/1 ***

TRANSPORTATION

TRANSPORTATION AIDS

Under current law, DOT provides state aid, for each of four classes of mass transit systems, to local public bodies in urban areas served by mass transit systems to assist with the expenses of operating those systems. This bill increases the total amount of state aid to each class of mass transit system.

*** ANALYSIS FROM -0004/1 ***

TRANSPORTATION

TRANSPORTATION AIDS

This bill creates a safe routes to school program to promote children walking or riding bicycles to school and to increase the safety and reduce traffic in the vicinity of schools. This program must be consistent with the federal Safe Routes to School Program and incorporates regulations under that federal law. The program this bill creates is funded exclusively from federal and local moneys.

*** ANALYSIS FROM -0990/2 ***

Under current law, DOT administers a local roads improvement program (LRIP), which includes an entitlement component and a nonentitlement (discretionary) component. This bill increases DOT's allocations for the discretionary component of the LRIP. This bill also requires DOT to award a grant of \$60,000 from LRIP/discretionary moneys.

*** ANALYSIS FROM -0050/1 ***

RAIL AND AIR TRANSPORTATION

Under current law, DOT administers a rail passenger route development program (program) to, in part, fund capital costs related to Amtrak service extension routes or other rail service routes between Milwaukee and Madison and between Milwaukee and Green Bay. This bill expands the program to include service routes between Chicago and Milwaukee and between Madison and La Crosse. The bill also increases general obligation bonding authority for the program from \$50,000,000 to \$82,000,000.

*** ANALYSIS FROM -1540/1 *** *** ANALYSIS FROM -0985/P1 ***

Under current law, DOT may contract up to \$44,500,000 in public debt for the acquisition and improvement of rail property. This bill increases this authorized general obligation bonding limit from \$44,500,000 to \$66,500,000.

*** ANALYSIS FROM -1467/1 ***

*** ANALYSIS FROM -1470/1 ***

OTHER TRANSPORTATION

Under current law, DOT collects a supplemental vehicle title fee of \$7.50, which is deposited into the transportation fund. An amount equal to the amount of this supplemental title fee collected is transferred from the general fund to the environmental fund each year. This bill increases the supplemental vehicle title fee from \$7.50 to \$9.50 and provides that the transfer of fees collected is from the transportation fund, rather than the general fund, to the environmental fund.

*** ANALYSIS FROM -0986/1 ***

Under current law, DOT may contract up to \$40,700,000 in public debt to provide grants for harbor improvements. This bill increases this authorized general obligation bonding limit from \$40,700,990 to \$53,400,000.

> *** ANALYSIS FROM -1541/2 *** *** ANALYSIS FROM -0366/1 ***

VETERANS AND MILITARY AFFAIRS

Under current law, to be eligible for burial at one of the state veteran's cemeteries, a veteran must meet certain conditions, including having been discharged or released from active duty in the U.S. armed forces under honorable conditions.

This bill changes the conditions of discharge or release to being discharged under conditions other than dishonorable.

An honorable discharge is given to a person who has served as experted without any misconduct. A person

*** ANALYSIS FROM -0369/1 ***

may receive a discharge under conditions other than dishonorable if he ar she engaged in mis conduct that was not serious enough to warrant a dishonorable discharge.

This bill allows DVA to provide an annual payment of \$25,000 for two years to the Center for Veteran Issues for the provision of outreach services to homeless veterans.

*** ANALYSIS FROM -0365/2 ***

This bill increases the authorized bonding authority of DVA to make mortgage loans from \$2,120,840,000 to \$2,170,840,000.

ANALYSIS/FROM7-1471/2 ***

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(END)

TAX-EM (ENR)



p. 94, #9 (which becomes #8.)

The bill allows DHFS to determine by agreement with a county that has a CMO the portion of the county's basic community aids allocation that is allocated to fund the county's resource center and CMO.

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p. 94, #9 (which becomes #8.)

The bill allows DHFS to determine by agreement with a county that has a CMO the portion of the county's basic community aids allocation that is allocated to fund the county's resource center and CMO.

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charges \$1. L. and uses the fees to conduct records searches. The bill increases the firearms restrictions record search fee to \$30 and provides that, in addition to using the fees to conduct record searches, DOJ may use the fees to fund the same activities, services, and equipment as are funded with penalty surcharges.

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State of Misconsin 2007 - 2008 LEGISLATURE

LRB-\846/1 RAC:jld:jf

(35 A):

DOA:.....Hanle - WRS benefits for educational support personnel employees

FOR 2007-Q9 BUDGET -- NOT READY FOR INTRODUCTION

AN ACT ...; and to create 40.02 (33) (d) of the statutes; relating to: retirement benefits provided to educational support personnel under the Wisconsin Retirement System.

Analysis by the Legislative Reference Bureau RETIREMENT AND GROUP INSURANCE

This bill increases **Wisconsin Retirement System** (WRS) benefits provided to an "educational support personnel employee" who is a school district employee other than a teacher, librarian, or administrator. The bill makes the following changes to the WRS:

1. Under current law, to become covered under the WRS, an individual must work at least one-third of what is considered full-time employment, as determined by DETF purple. For all WRS participants, other than teachers, librarians, and administrators, DETF defines full-time employment to be 1,904 hours per year and one-third employment to be 600 hours per year. In contrast, for teachers, librarians, and administrators, DETF defines full-time employment to be 1,320 hours per year and one-third employment to be 440 hours per year. This bill requires that educational support personnel employees must be treated the same in terms of qualifying for coverage under the WRS as teachers, librarians, and administrators.

2. Under current law, one method to determine the initial amount of a WRS annuity is to use a retirement formula the variables of which are a participant's years

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of service, formula multiplier, and final average earnings. This bill provides that the final average earnings of an educational support personnel employee are increased by 25 percent for the purpose of determining the initial amount of a WRS retirement annuity.

Because this bill relates to public employee retirement or pensions, it may be referred to the Joint Survey Committee on Retirement Systems for a report to be printed as an appendix to the bill.

For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SECTION 1. 40.02 (17) (intro.) of the statutes is amended to read:

40.02 (17) (intro.) "Creditable service" means the creditable current and prior service, expressed in years and fractions of a year to the nearest one-hundredth, for which a participating employee receives or is considered to receive earnings under sub. (22) (e) or (em) and for which contributions have been made as required by s. 40.05 (1) and (2) and creditable military service, service credited under s. 40.285 (2) (b) and service credited under s. 40.29, expressed in years and fractions of years to the nearest one-hundredth. How much service in any annual earnings period is the full-time equivalent of one year of creditable service shall be determined by rule by the department and the rules may provide for differing equivalents for different types of employment, except that the full-time equivalent of one year of creditable service for an educational support personnel employee is 1,320 hours. Except as provided under s. 49.285 (2) (e) and (f), the amount of creditable service for periods prior to January 1, 1982, shall be the amount for which the participant was eligible under the applicable laws and rules in effect prior to January 1, 1982. We more than one year of creditable service shall be granted for any annual earnings period. Creditable service is determined in the following manner for the following persons:

2007-2008 DRAFTING INSERT FROM THE

LEGISLATIVE REFERENCE BUREAU

142 A) 1

FROM -1253/1-

ANNALYSIS FROM * -1253/1 *

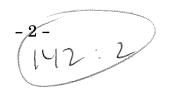
Under current law, the PSC must require certain telecommunications providers to make contributions to the universal service fund, which is used for promoting universal telecommunications service, as well as for other specified purposes. The PSC must designate the method for calculating the required contributions. However, current law prohibits the PSC from requiring the telecommunications providers to contribute, in the aggregate, more than \$6,000,000 per fiscal year for promoting universal telecommunications service. This bill eliminates the foregoing prohibition. As a result, under the bill, the PSC may require the telecommunications providers to contribute more than \$6,000,000 per fiscal year for promoting universal telecommunications service.

FROM -1252/7

* ANAWSIS FROM * - 1252/7*

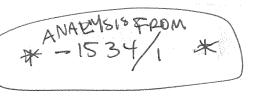
Under current law, the PSC has oversight duties with respect to certain energy efficiency and renewable resource programs that are established and funded by investor-owned electric and natural gas utilities. Current law requires the utilities to spend a specified percentage of their annual operating revenues on the programs, as well as on other related programs. The utilities must contract with persons to administer the programs.

This bill creates an annual appropriation from the utility public benefits fund (fund) for the costs incurred by the PSC in carrying out its oversight duties described above. In each fiscal year, the PSC must collect, for deposit in the fund, each utility's share, as determined by the PSC, of the PSC's oversight costs. The bill requires the PSC to collect these amounts from the persons with whom the utilities contract to



- administer the programs. The amount that the PSC collects with respect to a utility is included in determining whether the utility has spent the required percentage of its annual operating revenues. (The bill does not change the percentage.) The bill
- 4 also transfers employees from DOA to the PSC to carry out the oversight duties.

DOA:.....Palchik, BB0381 – Transfer of money to the vets trust fund FOR 2007-09 BUDGET -- NOT READY FOR INTRODUCTION



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AN ACT ...; relating to: the budget.

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Analysis by the Legislative Reference Bureau

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VETERANS AND MILITARY AFFAIRS

This bill allows DOM to transfer up to \$7,000,000 during the 2007–09 biennium from the DVA appropriation for institutional operations to the veterans trust fund if there is money in that appropriation in excess of that needed to care for members of the veterans homes.

For further information see the *state* fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SECTION 1. 45.03 (20) of the statutes is amended to read:

45.03 (20) Transfer of funds to the veterans trust fund. If the balance in the appropriation account under s. 20.485 (1) (gk) is in excess of the amount needed for the care of the members of the Wisconsin veterans homes under s. 45.50 and the payment of stipends under s. 45.50 (9) during fiscal year 2006–07 2007–08 or